

1                                   **TAX COMMISSION APPEAL AMENDMENTS**

2   2021 GENERAL SESSION

3   STATE OF UTAH

4                                   **Chief Sponsor: Lincoln Fillmore**

5                                   House Sponsor: Stewart E. Barlow

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7   **LONG TITLE**

8   **General Description:**

9           This bill modifies provisions related to judicial review of a decision of the State Tax  
10 Commission.

11 **Highlighted Provisions:**

12           This bill:

13           ▶ requires the State Tax Commission to stay a case before the commission, if a  
14 commission decision involving the same taxpayer, the same tax type, ~~and~~ the same  
15 legal issue or valuation principle ~~is~~ **, and substantially the same facts** is before a court on  
15a judicial review.

16 **Money Appropriated in this Bill:**

17           None

18 **Other Special Clauses:**

19           None

20 **Utah Code Sections Affected:**

21 ENACTS:

22           **59-1-613**, Utah Code Annotated 1953

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24 *Be it enacted by the Legislature of the state of Utah:*

25           Section 1. Section **59-1-613** is enacted to read:

26           **59-1-613. Judicial review -- Mandatory stay of certain commission cases.**

27           **(1) When a commission decision is before a court on judicial review, the commission**



28 shall, unless all parties otherwise agree, stay an appeal before the commission, if the judicial  
29 review before the court and the appeal before the commission involve the same:

30 (a) taxpayer;

31 (b) type of tax; ~~and~~

32 (c) legal issue or valuation principle ~~;~~ **and**

32a **(d) to a material degree, facts.**

33 (2) An appeal stayed in accordance with Subsection (1) is stayed until the court issues a  
34 final decision after judicial review of the commission decision.